DALLAS COUNTY COMMUNITY COLLEGE DISTRICT
Brookhaven College and Dallas Colleges Online
ACCT 2301: Principles of Financial Accounting
Sections 21408/91401
COURSE SYLLABUS
Fall 2015 (November 10 – December 14, 2015)

Note: Thanks for your interest in the class. After reviewing this syllabus, e-mail me (cmccoy@dcccd.edu) any additional questions you have about this class, and I will be happy to answer them. To access the class after enrolling, go to http://ecampus.dcccd.edu and log in using your seven-digit student ID number as both the username and password.

In accounting, the old adage “Practice makes perfect” is true. In an accounting course, “The best predictor of success is “time on task”—practice, practice, and more practice. —Clarice McCoy

Course Information

Note: You are exempt from TSI Math requirement if you select the Accounting Clerk Certificate and/or Accounting Assistant Certificate as your programs of study, complete the Program of Study Forms for each one certificate, and submit the forms to Admissions. You can only take courses required in those certificates.

Class: ACCT 2301-21408/91401
Duration: Tuesday, November 10–Monday, December 14, 2015 (5 weeks)
Prerequisite: TSI met or exempt in math, or equivalent
Professor: Clarice McCoy, CFP/CPA/MBA
E-mail: cmccoy@dcccd.edu
Phone/Fax: 972-860-4166 / 972-860-4142
Cell (emergency only): 214-616-7930
Office: Brookhaven College, M108
Office Hours: E-mail cmccoy@dcccd.edu for appointment and virtual office hours posted on Blackboard class site
Certification Date: Not available yet--posted on eCampus class site
Drop Deadline: Not available yet--posted on eCampus class site
Class Meeting Time: Online at your convenience using Internet and Blackboard (eCampus) at http://ecampus.dcccd.edu. (See class schedule for recommended and required completion dates.)
Tech Help/Support: 972-669-6402 or ecampus.support.edu@dcccd.edu
Tech Requirements: Computer with Internet access for Blackboard and E-mail
Division Information: Business Studies, Brookhaven College, M110 / 972-860-4160
Required Materials:


Select one of the two following options:
1. **Custom option**: ISBN 9781259383557 - Print textbook and 2-semester Connect Plus online access code with eBook (BEST DEAL--available from Brookhaven Follett Bookstore for about $116) OR
2. **Digital option**: ISBN 9780077598617 – 2 semester Connect Plus online access code with eBook (NOT BEST DEAL--no print textbook--available from McGraw-Hill for about $130)

Note: These materials are used for both online ACCT 2301 and ACCT 2302. ACCT 2301 covers Chapters 1-12, and ACCT 2302 covers Chapters 13-24. The access code is required for completing assignments, quizzes, and exams. In addition, it provides access to a complete learning system, including LearnSmart (an intelligent response system) and Smartbook. Using this learning system saves time, helps you learn the course content, and may improve performance. Go to the Blackboard course site at http://ecampus.dcccd.edu for additional information. Instructions for registering and using the access code are posted under the Blackboard “Text/Access Code” tab.
Catalog Description

This course is an introduction to the fundamental concepts of financial accounting as prescribed by U.S. generally accepted accounting principles (GAAP) as applied to transactions and events that affect business organization. Students will examine the procedures and systems to accumulate, analyze, measure, and record financial transactions. Students will use recorded financial information to prepare a balance sheet, income statement, statement of cash flows, and statement of shareholders’ equity to communicate the business entity’s results of operations and financial position to users of financial information who are external to the company. Students will study the nature of assets, liabilities, and owners’ equity while learning to use reported financial information for purposes of making decisions about the company. Students will be exposed to International Financial Reporting Standards (IFRS). (To ensure transferability, students should plan to take both ACCT 2301 and 2302 within the DCCCD.)

Coordinating Board Academic Approval Number 5203015104 (3 Lec.)

Prerequisite: TSI met or exempt in math, or equivalent

Note: You are exempt from TSI math requirement if you select the Accounting Clerk Certificate and the Accounting Assistant Certificate as your programs of study, complete the Program of Study Forms for each certificate, and submit the forms to Admissions. You can only take courses required in those certificates.

Online versus On-Campus

How does an online class compare with an on-campus class? How much time will it take?

Online accounting courses are very intensive and extremely challenging. They are designed for self-motivated individuals who can work on their own without much instruction, and they require a disciplined approach to independent learning. If you were enrolled in a comparable 15-week on-campus accounting course, you could expect to spend a minimum of 120 hours total (8 hours per week attending class and studying and completing homework outside of class). To be successful in this 5-week online accounting course, you should be prepared to spend a minimum of 24 hours per week, which is almost like having a half-time job doing accounting. (Time required varies greatly based on individual backgrounds and aptitude.) Because you do not have the day-to-day classroom directed activities, you may find that online courses require more time than on-campus classes. If this style does not fit your requirements, please consider registering for an on-campus section of this course.

Rationale – Why Study Accounting?

Every day individuals make decisions that involve choosing between alternatives that have different expected outcomes. These decisions may be of an intimately personal, social, or economic nature, and often there is some doubt regarding which course of action should be taken to achieve the desired objective. This doubt, this uncertainty, can be reduced through the use of relevant information with the result that a rational, more informed decision is made.

Accounting, because it is the primary source of information on economic activity, provides a means for reducing this doubt in the minds of those charged with conducting such activity. Because it includes the production, exchange, and consumption of scarce resources, economic activity is found everywhere in our society. Accounting is nearly as extensive. Wherever economic resources are employed, an accounting is likely to be required to show what was accomplished, at what cost or sacrifice. This is true whether individuals, employers, churches, government units, or some other organization in which individuals are interested, such as the local hospital, employ the resources.

Thus, it follows that the welfare of nearly every individual in our society is affected, directly or indirectly, by accounting information. This is sufficient reason for maintaining that some knowledge of basic accounting is essential to every person who seeks to function intelligently and efficiently in our society.

Now, more than ever, in the shadow of the Enron and other scandals, you can see the need for accountants, managers, officers, and board members who have knowledge of accounting and act ethically to help safeguard our investments and thus, in turn, help maintain our trust in companies.
Instructor Information

Since this is an online class, you will communicate with me by e-mail (emccoy@dcccd.edu) and by completing and submitting class work through Blackboard (http://ecampus.dcccd.edu). E-mail me when you have questions, need help, or want to schedule an appointment. That’s why I’m here—to help you complete the course requirements and be successful in the class. Normally you can expect me to respond to your e-mails and grade class work within 24 hours or less. While this is my general and intended practice, it is subject to changes and life circumstances.

Accounting Lab Information

<table>
<thead>
<tr>
<th>Lab Associate:</th>
<th>Kevin Kawanishi</th>
</tr>
</thead>
<tbody>
<tr>
<td>E-mail:</td>
<td><a href="mailto:kkawanishi@dcccd.edu">kkawanishi@dcccd.edu</a></td>
</tr>
<tr>
<td>Phone:</td>
<td>972-860-4376</td>
</tr>
<tr>
<td>Location:</td>
<td>Brookhaven College, M132 and M129</td>
</tr>
<tr>
<td>Kevin’s Schedule:</td>
<td>Posted on eCampus</td>
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</tbody>
</table>

Note: Kevin is not a tutor per se, but he is there to answer questions, help with assignments, etc. Call or e-mail Kevin before going to let him know when you are coming and to make sure he will be there and not at a meeting, ill, etc.

Proctored Testing and Testing Sites

To maintain the integrity of this accounting course, which is transferable to four-year colleges and universities, the DCCCD Accounting Curriculum Committee requires that at least 50% of the final course grade come from exams and that these exams must be taken in a proctored setting.

In this course, the proctored exams are the mid-term and final. They must be taken through Blackboard at the approved proctored testing site without the use of textbook or notes. Only one attempt is allowed. The mid-term covers Chapters 1 through 6, and the final covers Chapters 7 through 12. The mid-term and final must be taken by the date in the class schedule—no extensions are allowed. (You will indicate your testing site in the Student Contract, which is part of the eCampus orientation.)

If you are a local student, you may choose to take the proctored mid-term and final at any DCCCD campus testing center. If you are a non-local student needing to test outside the Dallas area, you will secure a proctor, make your own testing arrangements, pay any fees associated with this service, and get the testing site officially approved by completing and submitting a notarized proctor nomination form. (Possible non-local testing sites include testing centers at other colleges/universities, Sylvan and Kaplan testing centers, Prometics, etc.) For a copy of the proctor form, go to Test Proctoring, scroll down the page and click on “Proctor Nomination.” Fill it out, get it notarized, and then submit it as indicated on the form. Send an e-mail to your instructor including the proctor’s name, title, e-mail address, and phone number.

Take the following to the proctored testing site: (1) two copies of the test Permission Slip, one for the mid-term and one for the final (if testing at Brookhaven), (2) picture ID (driver’s license or passport), and (3) basic 4-function nonprogrammable calculator. If testing at a DCCCD testing center other than Brookhaven, a cross-campus testing form with your name listed will be sent to the center indicated on your Student Contract. If testing outside Dallas at an approved proctor site, complete the Proctor Nomination Form and the testing information will be sent to the proctor listed on the form. Cell phone calculators or the calculator on the computer cannot be used during proctored exams.

Course Goal

Upon completion of this course, you will be able to demonstrate a basic understanding of financial accounting.
Course Outline

In this course you will learn the accounting cycle for both service and merchandising businesses. In addition, emphasis will be on current and long-term assets, current and long-term liabilities, corporations, and cash flows. The chapters covered in the textbook are as follows:

Chapter 1: Introducing Accounting in Business
Chapter 2: Analyzing and Recording Transactions
Chapter 3: Adjusting Accounts and Preparing Financial Statements
Chapter 4: Accounting for Merchandising Operations
Chapter 5: Inventories and Cost of Sales
Chapter 6: Cash and Internal Controls
Chapter 7: Accounts and Notes Receivable
Chapter 8: Long-Term Assets
Chapter 9: Current Liabilities
Chapter 10: Long-Term Liabilities
Chapter 11: Corporate Reporting and Analysis
Chapter 12: Reporting Cash Flows

Student Learning Outcomes (SLOs)

Upon successful completion of this course, you should be able to:
1. Use basic accounting terminology and the assumptions, principles, and constraints of the accounting environment.
2. Identify the difference between accrual and cash basis accounting.
3. Analyze and record business events in accordance with U.S. generally accepted accounting principles (GAAP).
4. Prepare adjusting entries and close the general ledger.
5. Prepare financial statements in an appropriate U.S. GAAP format, including the following: income statement, balance sheet, statement of cash flows, and statement of shareholders’ equity.

Note: These student learning outcomes (SLOs) are identified by the Texas Higher Education Coordinating Board (THECB) in the Academic Course Guide Manual (ACGM).

Unit and Course Objectives (UOs and COs)

This course is divided into three units. Each unit includes four lessons each, for a total of twelve lessons. During this course, you will complete the following financial accounting activities and use the information to make and evaluate financial decisions.

Unit 1: Complete the accounting cycle for a service and a merchandising business.
1. Analyze business transactions using the accounting equation and prepare financial statements.
2. Analyze and record business transactions and prepare financial statements.
3. Adjust and close accounts and prepare financial statements.
4. Account for merchandising activities including purchases and sales.

Unit 2: Account for current and long-term assets.
5. Account for cash and internal controls including petty cash and bank reconciliation.
6. Account for inventories and cost of sales including methods of valuation.
7. Account for accounts and notes receivable including issue, interest, collection, and disposal.
8. Account for long-term assets including plant assets, natural resource, and intangibles.

Unit 3: Account for current and long-term liabilities, corporate equity transactions, and cash flows.
9. Account for current liabilities including known, estimated, and contingent.
10. Account for long-term liabilities including bonds and notes.
11. Account for corporate equity transactions including capital stock, dividends, and treasury stock.

Note: These unit objectives (UOs) and course objectives (COs) are directly related to the student learning outcomes (SLOs). Detailed objectives are listed by unit and lesson under the Blackboard “Unit” tabs. Detailed chapter objectives are also listed by chapter in the textbook.
**Foundation Skills and Workplace Competencies (SCANS)**

The U.S. Department of Labor Secretary’s Commission on Achieving Necessary (SCANS) was established to determine skills that student need in order to succeed in the work environment. These skills and competencies were identified by thousands of employers in a nationwide survey. DCCCD is committed to helping students in obtain these skills and competencies. Towards this goal, some of the following foundation skills and workplace competencies have been integrated into this course.

### Foundation Skills (FS)

1. Basic skills: Reads, writes, performs arithmetic and mathematical operations, listens and speaks
2. Thinking Skills: Thinks creatively, makes decisions, solves problems, visualizes, knows how to learn, and reasons
3. Personal Qualities: Displays responsibility, self-esteem, sociability, self-management, and integrity and honesty

### Workplace Competencies (WC)

1. Resources: Identifies, organizes, plans, and allocates resources
2. Interpersonal: Works with others
3. Information: Acquires and uses information
4. Systems: Understands complex inter-relationships
5. Technology: Works with a variety of technologies

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**Instructional System**

The textbook, homework learning system, accompanying Blackboard course resources, and your instructor are the most important resources available to you and to your completing this course successfully.

The textbook is where you will find the main content of the course and it is the textbook on which the homework learning system and Blackboard resources are based and were developed. There are numerous questions, exercises, and problems at the end of each chapter that are available for practice. Doing accounting homework is critical because research shows that practice and time spent (time on task) is the greatest predictor of success in an accounting course.

Your instructor has developed extensive materials to help you learn the content. They are located by units under the Blackboard “Course Resources” section. There you will find, by chapter, objectives, overview and textbook reading assignment, PowerPoint presentations, lecture notes, etc. All of these materials were designed to provide further explanation of the textbook content as well as to provide you with opportunities for application, feedback, and review. Use as much or as little as you need, but you do need to complete much practice because in accounting “practice makes perfect.” You will also find the required LearnSmarts and assignments for each chapter. In addition, you will find the comprehensive problem, information about the three unit exams (including study guides with answers and the exams themselves), study guides and review PowerPoints for both parts of the final exam, as well as the final itself, where you log in when you arrive at the approved proctored site to take the both parts A and B of the final. (All of these required items can also be accessed directly under the Blackboard “Course Assessments” section.)

Lastly, your instructor is here to guide you through the course, explaining procedures you should follow to complete each chapter, providing feedback on assignments, answering your questions about any aspect of the class, etc.

Most of the time you spend on this course will involve the following activities:

1. Reading the textbook. [Recommended]
2. Using, as needed, the supplementary materials for each chapter under the Blackboard “Unit” tabs (including viewing the PowerPoint presentations, reading the lecture notes, etc.). [Recommended]
3. Completing interactive presentations. [Extra credit]
4. Completing and submitting LearnSmart activities. [Required]
5. Completing and submitting Assignments A. [Required]
6. Completing and submitting Assignments B. [Required]
7. Completing and submitting Assignments C. [Extra credit]
8. Completing and submitting quizzes. [Required]
9. Completing and submitting comprehensive problem. [Required]
10. Preparing for and taking three unit exams. [Required]
11. Preparing for and taking the mid-term and final at approved proctored testing site. [Required]
Course Requirements

To complete this course successfully, you must do the following:

1. Complete the course orientation and submit the Student Contract and Information Survey and take the Accounting Pretest (used to verify participation for certification).
2. Complete and submit twelve (12) LearnSmart activities (12 @ 5 points each = 60 points).
3. Complete and submit twelve (12) Assignments A (12 @ 10 points each = 120 points).
4. Complete and submit twelve (12) Assignments B (12 @ 10 points each = 120 points).
5. Take twelve (12) quizzes (12 @ 5 points each = 60 points).
6. Complete and submit comprehensive problem (20 points).
7. Take three (3) unit exams (3 @ 40 points each = 120 points).
8. Take mid-term exam at an approved proctored testing site (250 points).
9. Take final exam at an approved proctored testing site (250 points).

Grading System

The grading system consists of the following:

1. Fifty percent (50%) of your final course grade comes from LearnSmart activities, Assignments A, Assignments B, Quizzes, and Unit Exams.
2. The remaining fifty percent (50%) of your final course grades comes from the proctored Mid-Term and Final. The Mid-Term, covering Chapters 1 through 6, is worth twenty-five percent (25%), and the Final, covering Chapters 7 through 12, is also worth twenty-five percent (25%).
3. Extra credit, limited to 50 points, is available and includes Survey (10 points), Accounting Pretest (6 points), Interactives (24 points), and Assignments C Problems (36 points), and Accounting Posttest (10 points).
4. All activities and assessments should be completed by the scheduled dates.
5. Both the mid-term and final must be taken at an approved proctored testing site by, or before, the scheduled date.

All of the items listed in the Grading Criteria and Class Schedule on the following page are located on the Blackboard (eCampus) site at http://ecampus.dcccd.edu. The Student Contract, Student Information Survey, and Accounting Pretest are located under the “Orientation” tab in the Start Here section. The interactives, LearnSmarts, assignments, quizzes, and unit exams are located by chapter under the Blackboard “Assignments and Units Exams” tab in the Course Assessments section or under the “Unit” tabs in the Course Resources section. The mid-term and final are located under the “Mid-Term/Final Exams” tab. After completing the course and entering all your scores on the form below, circle the letter grade earned and compare with your grades under the Blackboard “My Grades” tab and with the Registrar’s record of your final course grade on eConnect at http://econnect.dcccd.edu. Contact your instructor if there is a discrepancy.

Warning about Staying on Schedule: Most students take online classes because they need or want flexibility in scheduling. As a result, all the dates in the class schedule, except the mid-term and final, are ‘recommended’ dates to keep you on schedule. However, you should always try to stay within a day or two of these dates. Accounting is not a course where you can wait until the end and do a lot of the work; there’s just too much content to cover and too much work to complete. Experience shows that students who do not stay on the schedule usually are unable to complete the course successfully. Since the LearnSmarts, assignments, and quizzes are designed to help you learn the content and prepare for exams, preferably they should be completed as you finish each chapter but certainly prior to taking the unit exam. Both the mid-term and final exams must be taken on, or prior to, the date indicated; and all work must be completed and submitted before you take the final. If you don’t want to take both the mid-term and final at the end of the term, you may take the mid-term any time after you complete Chapter 6.
### Grading Criteria

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<th>Requirements</th>
<th>Points</th>
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<tr>
<td>Student contract, survey, and pretest (required to verify participation by certification date)</td>
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<td>LearnSmart activities (12 @ 5 points each)</td>
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<td>Assignments A (12 @ 10 points each)</td>
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<td>Assignments B (12 @ 10 points each)</td>
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<td>Quizzes (12 @ 5 points each)</td>
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<td>Unit exams (3 @ 40 points each)</td>
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<td>12%</td>
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<tr>
<td>Comprehensive problem (1 @ 20 points)</td>
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<tr>
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<td>250</td>
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<td>Final Exam (Chapters 7-12)*</td>
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### Grading Scale

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<td>800 – 899</td>
<td>80% - 89%</td>
<td>B</td>
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<tr>
<td>700 – 799</td>
<td>70% - 79%</td>
<td>C</td>
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<tr>
<td>600 – 699</td>
<td>60% - 69%</td>
<td>D</td>
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<tr>
<td>Below 600</td>
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### Class Schedule and Grade Worksheet

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<th>Due Dates</th>
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<th>Point Value</th>
<th>Points Earned</th>
<th>Cumulative Points</th>
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<tbody>
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<td>Tues. Nov. 10</td>
<td>Contract/Survey/Accounting Pretest (required for certification)</td>
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<tr>
<td>Thurs. Nov. 12</td>
<td>Chapter 1 LearnSmart, Assignments A and B, and Quiz</td>
<td>5+10+10+5</td>
<td>30</td>
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<tr>
<td>Sat. Nov. 14</td>
<td>Chapter 2 LearnSmart, Assignments A and B, and Quiz</td>
<td>5+10+10+5</td>
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<td>Mon. Nov. 16</td>
<td>Chapter 3 LearnSmart, Assignments A and B, and Quiz</td>
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<td>Chapter 4 LearnSmart, Assignments A and B, and Quiz</td>
<td>5+10+10+5</td>
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<td>Study Guides for Exam 1</td>
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<td>Tues. Nov. 24</td>
<td>Chapter 6 LearnSmart, Assignments A and B, and Quiz</td>
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<td>Thurs. Nov. 26</td>
<td>Chapter 7 LearnSmart, Assignments A and B, and Quiz</td>
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<td>Sat. Nov. 28</td>
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<td>Sun. Dec. 6</td>
<td>Chapter 11 LearnSmart, Assignments A and B, and Quiz</td>
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<td>Chapter 12 LearnSmart, Assignments A and B, and Quiz</td>
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<td>Thurs. Dec. 10</td>
<td>Exam 3 (Chapters 9 through 12)</td>
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<td>Fri. Dec. 11</td>
<td>Comprehensive Problem</td>
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<td>500</td>
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<td>Sun. Dec. 13</td>
<td>Study guides and review PowerPoints for Mid-Term and Final</td>
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<tr>
<td>Mon. Dec. 14</td>
<td>Mid-Term (Chapters 1-6)* and Final (Chapters 7-12)*</td>
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<td>750</td>
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<td></td>
<td></td>
<td>250</td>
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### Extra Credit (limited to 50 points total toward final course grade):
- Student contract and survey (for certification) 10
- Accounting pretest (6 points) and posttest (10 points) 16
- Interactive presentations (12 @ 2 points each) 24
- Assignments C (12 @ 3 points each) 36

*Must be taken at approved proctored site without textbook or notes. Only one attempt is allowed. The mid-term and final can be taken together on the scheduled date or, if you don’t want to take both at the end of the term, the mid-term can be taken any time after you complete Chapter 6.

Caveat: This grading criteria, grading scale, and class schedule may be revised at the discretion of your instructor.
**Course Evaluation**

All of the following items are located on the Blackboard (eCampus) site at [http://ecampus.dcccd.edu](http://ecampus.dcccd.edu). The Student Contract, Student Information Survey, and Accounting Pretest are located under the “Orientation” tab in the Start Here section. The interactives, LearnSmarts, assignments, quizzes, and unit exams are located by chapter under the “Assignments & Unit Exams” tab in the Course Assessments section and also under the “Unit” tabs in the Course Resources section. Both the mid-term and final are located under the “Mid-Term/Final Exams” tab in the Course Assessments section. It is recommended that you complete these assessments in the order presented.

**Student Contract/Student Information Survey/Accounting Pretest in Orientation: 16 extra credit points**

You must complete and submit the Student Contract and Student Information Survey (10 extra credit points) and the Accounting pretest (6 extra credit points). They are used to certify your participation in the class by certification date as required by the State of Texas and for financial aid purposes. They are also used to verify that you have completed the class orientation. They should be submitted by the certification date (see page one of this syllabus) to keep any financial aid you are receiving from being affected. The contract and survey are located under the “Orientation” tab in the Start Here section.

**Practice and Review: 0 points**

In accounting, the old adage “Practice makes perfect” is true and “time on task” is the greatest predictor of success! Since accounting is sequential, it takes lots and lots of practice to learn and retain the concepts, principles, and procedures. You can’t just read the chapter and know how to solve the exercises and problems. You must complete many questions, exercises, and problems to get the procedures to “stick in your mind.” Therefore, for each lesson, there are numerous required and extra credit activities and assignments. To serve as practice, you are allowed unlimited attempts on all Interactives, LearnSmarts, and Assignments C. You are allowed three attempts on all Assignments A, Assignments B, and Quizzes. If the extra attempts on all required and extra credit activities do not provide enough practice and explanation, then go to the Practice and Review folders on the McGraw-Hill Connect site. There you will find the static version of all end-of-chapter Quick Study, Exercises, and Problems, as well as the solutions manual for them. Consult this solutions manual only after your first attempt on Assignments A, B, C, if you need an example of how an exercise or problem is solved. The quick study static items are the same as those in Assignments A and B and the static exercises and problems are like the exercises and problems in Assignments B and C (just the algorithmic version with different amounts). These activities in the Practice and Review folders are simply for practice and review—no points are assigned and they are not used in computing your final course grade. The Practice and Review folders are located only on the McGraw-Hill Connect site—not through the eCampus site.

**LearnSmart Activities: 60 points**

LearnSmart is an adaptive learning program. You will be presented with several questions related to the learning objectives from each chapter. Each question will require you to indicate your level of confidence in knowing the correct answer before answering the question. As you progress through the questions, incorrect answers will trigger additional question(s) concerning the same objective as the one missed. Be honest about your level of knowledge as incorrectly answering a question that you previously stated that you “knew” may create additional questions to reinforce your learning. Completion of the LearnSmart module is worth 5 points per chapter, for a total of 60 points, or 6% of your final course grade. Unlimited attempts are allowed, and the score on your highest attempt is recorded. These activities are located by chapter under the “Assignments & Unit Exams” tab in the Course Assessments section or under the “Unit” tabs in the Course Resources section.

**Assignments A, Assignments B, Comprehensive Problem: 260 points**

There are twenty-four (24) required assignments, two (2) for each chapter, and one (1) comprehensive problem. Assignments A and B come from the end-of-chapter Quick Study and Exercises and are presented by chapter objective and in order presented in text. They are worth 10 points each, for 240 points total, or 24%, of your final course grade. The comprehensive problem is Problem 3-7A from Chapter 3. It covers the complete accounting cycle for a service business and is worth 20 points, or 2%, of your final course grade. These assignments cover the chapter’s conceptual, analytical, and procedural learning objectives and provide the repetition needed to learn and retain the concepts, principles, and procedures. Three attempts are allowed on each. The score on your highest attempt is recorded. They are located by chapter under the “Assignments & Unit Exams” tab in the Course Assessments section or under the “Unit” tabs in the Course Resources section.
Unit Exams: 120 points
There are three unit exams, covering four lessons each. Exam 1 covers Chapters 1 through 4, Exam 2 covers Chapters 5 through 8, and Exam 3 covers Chapters 9 through 12. Information about these exams, review PowerPoints and study guides for each, and access to the exams themselves, is located under the “Assignments & Unit Exams” tab in the Course Assessments section or under the “Unit” tabs in the Course Resources section. Unit exams have 40 multiple-choice questions, worth 1 point, for a total of 40 points. These three unit exams are worth a total of 120 points, or 12% of your final course grade. Unit exams have a two-hour time limit, and average completion time is approximately sixty (60) minutes. The exams must be completed once you begin; they can’t be saved and finished later. Two attempts are allowed, and the score on your highest attempt is recorded. If you do not take a unit exam, your final exam will serve as your make-up exam. Your final exam grade may serve as a make-up for only one unit exam grade. You may not use a unit exam grade to replace your final exam grade.

Mid-Term and Final Exams: 500 points
The mid-term exam covers Chapters 1 through 6 and has approximately 40 questions, worth 6.25 points each, for a total of 250 points, or 25% of your final course grade. The final exam covers Chapters 7 through 12 and has approximately 40 questions, worth 6.25 points each, for a total of 250 points, or 25% of your final course grade. Included in these multiple-choice questions are terminology as well as problem calculations. The mid-term can be taken any time after you complete Chapter 6 (if the testing site is available). The final is completed after Chapter 12. Both must be taken by the scheduled date; however, they can be taken at different times as long as both parts are completed by the scheduled date. They are taken on Blackboard at a proctored site without use of the textbook and/or notes. Average completion time is approximately 1½ hours for each exam (but allow 2 hours for each just in case you need it). The exams must be completed once you begin; they can’t be saved and finished later. Only one attempt is allowed. Information about the mid-term and final, review PowerPoints and study guides for each, and access to the exams, is located under the Course Assessments “Mid-Term/Final Exams” tab. They may be taken at any DCCCD campus testing center or other approved, proctored testing site for which a Proctor Nomination Form has been submitted. Failure to take the mid-term and final as scheduled will result in a zero for each exam. No make-up exams will be given, and you may not substitute a unit exam grade for either the mid-term or final grade. Take the following to the testing site: (1) two copies of the test Permission Slip, one for the mid-term and one for the final (if testing at Brookhaven), (2) picture ID (driver’s license or passport), and (3) a basic calculator. Cell phone calculators or the calculator on the computer cannot be used during proctored exams.

Additional Extra Credit
In addition to the student survey and accounting pretest, there are three additional opportunities for extra credit: interactive exercises, Assignments C, and the accounting posttest. Each chapter contains interactive exercises and Assignments C. The interactive exercises, worth 2 points each, cover the lesson objectives and are completed by watching short presentations and answering questions based on the presented material. The Assignments C, worth 3 points each, focus on the procedural outcomes. Unlimited attempts are allowed, and the score on your highest attempt is recorded. The accounting posttest is worth 10 points. Extra credit activities have a combined possible total of 86 points; however, only 50 points may be applied toward your final course grade. These activities are located by chapter under the “Assignments & Unit Exams” tab in the Course Assessments section but may also be accessed under the “Unit” tabs in the Course Resources section.

Checking Your Grades on eCampus
Check your grades in the class by going to the “My Grades” tab. To view details/feedback of graded items, click on the score. All interactives, LearnSmarts, assignments, quizzes, unit exams, and mid-term and final exams are scored automatically upon submission and the score is entered in the eCampus grade book. For any activities not automatically scored (Student Contract/Survey), your instructor will review and enter checkmarks or points manually. As with my email responses to you, I try to grade/view all items within 24 hours or less.

Change of Personal Information
If your personal information (name, e-mail address, telephone number, and/or mailing address) changes, notify your instructor and the Admissions/Registrar’s Office immediately to be certain that you receive all necessary information. This is important!
For information on DCCCD and Brookhaven College institutional policies required as an addendum to this syllabus, go to http://www.brookhavencollege.edu/about/vpi/Pages/Syllabus-Addendum.aspx. It is your responsibility to familiarize yourself with this information and to make sure that you are in compliance. These important policies are also listed below.

**Class Participation and Progress**
You are expected to attend, and participate in, regularly all classes in which you enroll. You have the responsibility to attend and participate in class and to consult with the instructor when an absence or inactivity occurs. If you are unable to complete a course (or courses) in which you are enrolled, it is your responsibility to withdraw from the course by the appropriate date. If you do not withdraw, you will receive a performance grade, usually a grade of "F". Class participation and course progress are the responsibility of the student. For this online class, participation and progress means accessing eCampus regularly, completing and submitting class work, and communicating with your instructor. It is your responsibility to contact and consult with me following a period of absence or inactivity. For additional information, see [Attending Classes](https://econnect.dcccd.edu/) in the DCCCD online catalog.

**Warning: Financial Aid Statement for Students Receiving Financial Aid**
Failure to attend and participate in classes could result in a loss of Financial Aid (FA). If you are receiving any form of financial aid, you should check with the [Financial Aid Office](https://www.brookhavencollege.edu/financialaid/) prior to stopping participation in classes or withdrawing from classes. Withdrawals and not participating may affect your eligibility to receive further aid and could cause you to be in a position of having to repay funds already received and may affect your eligibility to receive further financial aid. Students who fail to attend or participate after the drop date are also subject to this policy. You must show participation in this class prior to the certification date by logging into eCampus and completing the Student Contract and Survey or e-mailing your instructor. You must also earn a minimum of 100 points and continue participation by submitting assignments after the drop deadline in order not to be marked as non-attending in the event that you fail the course. [Note: See page one of this syllabus for the certification and drop deadlines.]

**Warning: Stop before You Drop**
For students who enroll in college level courses for the first time in the fall of 2007 or later, a law under Texas Education Code 51.907 limits the number of courses a student may drop. You may drop no more than 6 courses during your entire undergraduate career unless the drop qualifies as an exception. (Your college counseling/advising center will give you more information on the allowable exceptions.) Once you have accumulated six non-exempt drops, you cannot drop any other courses with a “W.” In other words, if you drop too many classes without having an acceptable reason, your GPA could be affected. You will receive a grade of W in each class dropped until the seventh unacceptable drop. You will then earn a grade of WF for the seventh unacceptable drop, and each unacceptable drop after that. A grade of WF will be calculated in your GPA as an F. Therefore, be sure you understand how his law may affect you and please exercise caution when dropping courses in any Texas public institution of higher learning, including all seven of the Dallas County Community Colleges. The entire drop and withdrawal policy is [online in the DCCCD catalog](https://www.brookhavencollege.edu/about/vpi/Pages/Syllabus-Addendum.aspx) under the title Dropping a Course or Withdrawing from College. Also, for additional information, contact your advising or counseling center.

**Warning: Repeating a Course/Third Attempt to Enroll in a Course**
Each college of the DCCCD charges additional tuition to students registering the third or subsequent time for a course. All third and subsequent attempts of the majority of credit and continuing education/workforce training courses will result in additional tuition being charged. Developmental Studies and some other courses will not be charged a higher tuition rate. Third attempts include courses taken at any of the DCCCD colleges since the Fall 2002 semester. The entire policy for tuition charges related to a third attempt is [online in the DCCCD catalog](https://www.brookhavencollege.edu/about/vpi/Pages/Syllabus-Addendum.aspx) under the title Third Attempt to Enroll in a Course.

**Grade Reports: Retrieving Your Grade on eConnect**
Final grade reports are not mailed to students. You may obtain your final grades online through eConnect at [https://econnect.dcccd.edu/](https://econnect.dcccd.edu/). From the student menu, select “My Grades” under “My Personal Information.” If you are not already logged in, you will be prompted to do so. Select the grade type you wish to review. Press the submit button and all grades for the selected grade type will be displayed.
**Drop/Withdrawal Policy**

Withdrawing from a course is a formal procedure which **YOU** must initiate; the instructor cannot do it for you. You may withdraw from a class in three ways: in person in Admissions or Advising, online (if eligible), or by mail or fax. If you stop attending or are unable to complete this class and you do not withdraw before the official drop date, you will receive a performance grade, usually a grade of “F.” Students sometimes drop a class when help is available that would enable them to continue. Please discuss your plans with the instructor if you feel you need to withdraw. The full drop and withdrawal policy and instructions on how to drop are **online in the DCCCD catalog** under the title Dropping a Course or Withdrawing from College. The drop request must be submitted and received at the college by the drop deadline (see page one of this syllabus). If you drop before the official drop deadline, you will receive a “W”. [**Note:** Before making a decision to drop, carefully read the warnings about ‘Students Receiving Financial Aid,’ ‘Stop before You Drop,’ and ‘Third Attempt to Enroll in a Class’ sections of this syllabus.]

**Academic Integrity and Dishonesty and Student Code of Conduct and Hazing**

The purpose of the Student Code of Conduct is to provide guidelines for the educational environment of the Dallas County Community College District. This environment views students in a holistic manner, encouraging and inviting them to learn and grow independently. As a college student, you are considered a responsible adult. Such an environment presupposes both rights and responsibilities. Scholastic dishonesty is a violation of the Student Code Conduct and is punishable as stated in college policies. Scholastic dishonesty includes, but is not limited to, cheating on a test, plagiarism, and collusion, fabrication, and facilitating academic dishonesty. Your enrollment indicates acceptance of the DCCCD Code of Student Conduct as published. Disciplinary regulations at the college are set forth in writing in order to give students general notice of prohibited conduct. Students should be aware of disciplinary actions for all forms of academic dishonesty. Academic dishonesty in any form will result in a grade of "F" for this course. Review the entire code **online in the DCCCD catalog** under the title Student Code of Conduct and Hazing.

**Americans with Disabilities Act (ADA)**

If you feel you may need special assistance or accommodation (such as help with taking notes, extra time on tests, etc.) because of any type of physical disability or learning difference, please contact your Disability Services Office. Brookhaven College’s Special Services office is located in Room S124 or you may contact them at 972-860-4673.

**Observance of Religious Holy Days**

Under Texas Education Code, Section 51.911, a student shall be excused from attending classes, or other required activities, including examinations, for the observance of a religious holy day, including travel for that purpose. A student whose absence is excused under this provision may not be penalized for that absence and shall be allowed to take an examination or complete an assignment within a reasonable time after the absence. If you observe religious holy days that will result in your missing class deadlines, please notify your instructor in writing by e-mail at least one week prior to the deadline. You will be allowed to make-up the missed work within a reasonable time of the missed deadline. For additional information, see **Attending Classes** in the DCCCD online catalog.

**International Students**

Students on an F-1 visa cannot withdraw from classes without jeopardizing their official status. If you are on an F-1 visa, you MUST NOT withdraw from any class without the permission of an International Student Advisor in the Multicultural Center. Brookhaven College’s Multicultural Center is located in Room S-136 or you may contact them at 972-860-4192.

**FERPA**

The Family Educational Rights and Privacy Act (FERPA) afford students certain rights with respect to their education records. More information about the **FERPA guidelines is available online** in the college catalog.

**Caveat: Instructor’s Right to Modify**

This syllabus is a set of guidelines for ACCT 2301, Principles of Accounting I (Financial). The instructor has the right to add, delete, or revise segments of this course syllabus as necessary to manage and conduct this class. The intent of the instructor is to promote the best education possible within prevailing conditions affecting this class. Students are responsible for contacting the instructor and seeking clarification of any requirement that is not understood.

Yea - The End